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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Resource requirements for the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2006 to 30 June 2007

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee has considered the note by the Secretary-General containing the resource requirements for the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2006 to 30 June 2007 (A/60/898).

2. The Advisory Committee recalls that, in considering the Secretary-General's proposed budget for the support account for the period from 1 July 2006 to 30 June 2007 (A/60/727), it noted the ongoing evaluation of governance and oversight bodies, which includes a detailed review of the Office of Internal Oversight Services as part of the United Nations oversight machinery, including options for the optimal level of independence, organizational structure and resource requirements. The Committee also indicated that it had been informed that the formula utilized to date for allocating resident auditors would be reviewed in the context of the proposals for funding the resource requirements of the Office of Internal Oversight Services and recalled that an analysis of the role, functions and requirements of the investigator programme, including regional hubs and resident investigator capacity, had been requested. Under the circumstances, the Committee recommended deferral of action on the post and non-post resources proposed under the support account for 2006/07 for the Office of Internal Oversight Services (A/60/807, paras. 114 and 115).

3. The proposals of the Secretary-General are best described in the summary of the note (A/60/898).

4. **The Advisory Committee recommends maintenance of the resource level for the period from 1 July 2005 to 30 June 2006 and continuation of general temporary assistance approved in 2005/06, recosted using the budget parameters for the period from 1 July 2006 to 30 June 2007, amounting to**

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$18,799,600. As stated in the note by the Secretary-General, the staffing resources would be financed under general temporary assistance. The Committee's recommendation is made on the understanding that the required level of resources for the Office of Internal Oversight Services would be revisited after the General Assembly has completed its consideration of the relevant forthcoming reports, including the report of the Secretary-General on governance and oversight (see para. 7 below).

5. **The Advisory Committee recommends acceptance of 11 temporary positions for the Resident Audit Unit of the United Nations Mission in the Sudan, to be funded under general temporary assistance as proposed by the Secretary-General.**

6. **The proposal for additional resources in the amount of $2,128,900 is set out in detail in paragraphs 10 to 13 of the note by the Secretary-General. Without prejudice to the position the General Assembly may take on any of the individual requests of the Secretary-General after it has completed its consideration of forthcoming reports related to the Office of Internal Oversight Services, the Committee recommends approval, at this time, of 50 per cent of the additional resources proposed.**

7. **As indicated above, the Advisory Committee intends to revisit the question of resources required for the Office of Internal Oversight Services under the support account once all relevant decisions have been taken by the General Assembly. In this connection, the Secretary-General should, if necessary, prepare revised estimates, including for the support account, that would reflect such decisions for submission to the Assembly.**